



## AUDITOR'S REPORT

### Report on the financial statements

We have audited the accompanying financial statements of WOMEN'S ORGANIZATION FOR SOCIO-CULTURAL AWARENESS (WOSCA) of Mandua, Keonjhar, Odisha-758014, which comprise the Balance Sheet as at 31 March 2019, and the Statement of Income and Expenditure for the period from 1 April 2018 to 31 March 2019, and a summary of significant accounting policies and other explanatory information.

### Management's responsibility for the financial statements

Trust management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the trust in accordance with the accounting principles generally accepted in India, including accounting standards. This responsibility also includes the maintenance of adequate accounting records in accordance with the Accounting Standards as prescribed by ICAI for safeguarding of the assets of the Institution and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; This responsibility further includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institution's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimation made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



  
Secretary

Women's Organisation for  
Socio-Cultural Awareness (WOSCA)  
IGR Regd. No. 21816/250, 2003-04

Mandua, Keonjhar, Orissa

## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. In the case of the Balance sheet, of the state of affairs of the Institution as at 31 March 2019, and
- b. In the case of the Statement of Income and Expenditure, of the excess of income over expenditure for the period from 1 April 2018 to 31 March 2019.

We report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of account as required by law have been kept by the trust so far as appears from our examination of those books.
- c) The balance sheet, statement of income and expenditure dealt with by this report are in agreement with the books of account.
- d) The balance sheet and statement of income and expenditure dealt with by this report comply with the accounting standards issued by The Institute of Chartered Accountants of India, so far as applicable.


For PATTNAIK & CO  
CHARTERED ACCOUNTANT  
Firm Registration Number: 310028E



H. P. MOHANTY (FCA)  
(PARTNER)  
Membership No: 057893



Date: 20.07.2019  
Place: Bhubaneswar

  
Secretary  
Women's Organisation for  
Socio-Cultural Awareness (WOSCA)  
IGR Regd. No. 21816/250, 2003-04  
Mandua, Khonjhar, Orissa



**WOMEN'S ORGANISATION FOR SOCIO-CULTURAL AWARENESS (WOSCA)**  
**IGR REG NO. - 21816/250, 2003-04**  
**REG. NO. KJR-2308-316, 1993-94**  
**MANDUA, KEONJHAR-758014, ORISSA**

**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH-2019**

SOURCE OF FUND	AMOUNT (RS.)	AMOUNT (RS.)	AMOUNT (RS.)
<b>CAPITAL FUND</b>			
Balance as per last Balance sheet			
add- excess of income over exp during the year	13,38,139.14	(22,95,083.66)	-9,56,944.52
Less- Excess of Expenditure over Income	79,701.00	5,22,801.15	6,02,502.15
	<b>12,58,438.14</b>	<b>-28,17,884.81</b>	<b>-15,59,446.67</b>
<b>RESERVE &amp; SURPLUS</b>			
Donation in Kind		21,870.00	21,870.00
Land Revaluation Reserve		60,000.00	60,000.00
		<b>81,870.00</b>	<b>81,870.00</b>
<b>Temporary Restricted Fund (Project)</b>			
Unutilised Grants -in-Aid	31,03,526.71	1,10,62,877.04	1,41,66,403.75
Unsecured Loan			
	<b>31,03,526.71</b>	<b>1,10,62,877.04</b>	<b>1,41,66,403.75</b>
<b>CURRENT LIABILITIES AND PROVISIONS</b>			
Interest free Temporary Loan			
Loan From Mahindra Finance		52,95,833.37	52,95,833.37
Audit fees		1,02,419.00	1,02,419.00
Sundry Payble		25,000.00	25,000.00
		50,51,787.00	50,51,787.00
		<b>1,04,75,039.37</b>	<b>1,04,75,039.37</b>
	<b>43,61,964.85</b>	<b>1,88,01,901.60</b>	<b>2,31,63,866.45</b>
<b>APPLICATION OF FUND</b>			
<b>FIXED ASSETS</b>			
As per schedules annexed			
<b>INVESTMENT</b>			
Fixed Deposit	12,50,268.00	18,76,233.00	31,26,501.00
Fixed Deposit against Bank Guarantee		1,76,086.23	1,76,086.23
		27,13,600.00	27,13,600.00
		28,89,686.23	28,89,686.23
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
TDS			
Advance Against Programme	8,170.00	8,81,095.00	8,89,265.00
Grants-in Aid Receivable	5,000.00	6,00,000.00	
Loan to Micro Finance		44,34,157.04	44,34,157.04
		30,000.00	30,000.00
	<b>13,170.00</b>	<b>59,45,252.04</b>	<b>53,53,422.04</b>
<b>Closing Balance:</b>			
Cash in Hand	10,477.00	15,604.00	26,081.00
Cash at Bank	30,88,049.85	80,75,126.33	1,11,63,176.18
	<b>30,98,526.85</b>	<b>80,90,730.33</b>	<b>1,11,89,257.18</b>
	<b>43,61,964.85</b>	<b>1,88,01,901.60</b>	<b>2,31,63,866.45</b>

For & on behalf of  
**PATNAIK & Co**  
Chartered Accountants  
FRN No-310028E  
Haraprasad Mohanty (FCA)  
Partner  
M.No-057893  
Bhubaneswar, 20th July 2019



For & on behalf of  
WOSCA

*Dharitri Rout*  
Dharitri Rout  
Secretary

**Secretary**  
**Women's Organisation for**  
**Socio-Cultural Awareness (WOSCA)**  
**IGR Regd. No. 21816/250, 2003-04**  
**Mandua, Keonjhar, Orissa**

**WOMEN'S ORGANISATION FOR SOCIO-CULTURAL AWARENESS (WOSCA)**  
**IGR REG NO. - 21816/250, 2003-04**  
**REG. NO. KJR-2308-316, 1993-94**  
**MANDUA, KEONJHAR-758014, ORISSA**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2019**

PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>EXPENDITURE:</b>	FC	GEN	CONS.
<b>F.C Project work</b>			
WOSCA-Science Lab Project (SYMANTEC PVT LTD)	36,85,492.58		3685492.58
WOSCA-Science Lab Project (AMDOCS)	5,30,316.64		5,30,316.64
WOSCA-Plan Project	1,60,47,763.90		1,60,47,763.90
THP EWR-PROJECT	10,61,157.85		10,61,157.85
Microsoft Tracking Project	419.52		419.52
WOSCA-OXFAM-Building Access to IFR & CFR	13,33,390.70		13,33,390.70
	<u>2,26,58,541.19</u>		<u>2,26,58,541.19</u>
<b>Project Expenses</b>			
DMF WADI Project		49,56,508.00	45,56,508.00
Biju Yuva Vahini (BYV)		1,44,37,395.00	1,44,37,395.00
PVTG WADI, Banspal		25,69,407.00	25,69,407.00
THP-VAW Campign		1,23,370.00	1,23,370.00
OTELP Plus Project		12,52,450.00	12,52,450.00
NRHM-Maa Gruha Project, Harichandanpur		11,26,508.00	11,26,508.00
DMF-Maa Gruha Project, Revnapalaspal		11,14,115.00	11,14,115.00
Multi-Lingual Education (MLE) Project		14,69,652.60	14,69,652.60
Inter-Personal Communication (IPC)-Ph-III		2,17,620.00	2,17,620.00
Child Line Project, Anandpur		6,02,995.75	6,02,995.75
Child Line Project, Banspal		6,02,762.65	6,02,762.65
NABARD-MPL POPI		1,00,000.00	1,00,000.00
Social Audit		66,600.00	66,600.00
FIAT-WOSCA- Sceince Lab Project		1,15,708.00	1,15,708.00
Roche-WOSCA- Sceince Lab Project		24,79,039.90	24,79,039.90
L & T-WOSCA- Sceince Lab Project		25,67,920.00	25,67,920.00
Inter-Personal Communication (IPC)-Naqada-Ph-III		8,45,408.65	8,45,408.65
Inter-Personal Communication (IPC)-Naqada-Ph-II		80,270.00	80,270.00
WOSCA-JDA Gonasika-OPELIP Project		49,21,471.94	49,21,471.94
Fiserv-WOSCA-Science Lab Project		13,96,000.00	13,96,000.00
Usha Ramakrishna-WOSCA Science Lab Project		13,19,309.90	13,19,309.90
IHHL Programme		5,57,200.00	5,57,200.00
FADP-WADI Development Project		11,69,722.00	11,69,722.00
Infrastructure Climate Resilient Growth (ICRG) Project		14,20,348.70	14,20,348.70
ITDP-WADI Project, Banspal		46,73,533.00	46,73,533.00
		<u>4,97,85,316.09</u>	<u>4,97,85,316.09</u>
<b>General Administrative Expenses</b>			
Staff Salary		1,40,000.00	1,40,000.00
Professional Tax		8,775.00	8,775.00
Printing & Stationary		3,500.00	3,500.00
Website Development		5,645.00	5,645.00
Insurance cost		35,295.00	35,295.00
EB/GB Meeting Exp		12,590.00	12,590.00
Staff EPF		7,95,429.00	7,95,429.00
Blood Donation Camp		6,200.00	6,200.00
Staff LIC		53,208.00	53,208.00
Repair & Maintenance		87,290.00	87,290.00
Office Rent		1,00,700.00	1,00,700.00
Interest On Vehicle Loan		18,744.00	18,744.00
Electricity Exp		16,545.00	16,545.00
Project Exp		5,295.00	5,295.00
Advertisement Exp		10,000.00	10,000.00
Membership fees		1,500.00	1,500.00
Bank Charges		38,011.15	38,011.15
Audit Fees		25,000.00	25,000.00
Depreciation of Fixed Assets		2,95,462.00	2,95,462.00
Excess Income Over Expenditure	2,95,462.00	2,86,709.00	5,82,171.00
	<u>2,95,462.00</u>	<u>16,50,436.15</u>	<u>19,45,898.15</u>
<b>Income Generation Programme</b>			
Tailoring		1,20,650.00	1,20,650.00
Handicrafts		1,64,940.00	1,64,940.00
Food Processing & Bakery Unit		2,63,430.00	2,63,430.00
Soft Toys		1,89,020.00	1,89,020.00
Incense Stick Products		1,15,800.00	1,15,800.00
Nursery raising		1,67,800.00	1,67,800.00
		<u>10,21,640.00</u>	<u>10,21,640.00</u>



**Secretary**  
**Women's Organisation for**  
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**IGR Regd. No. 21816/250, 2003-04**  
**Mandua, Keonjhar, Orissa**



**INCOME:**

Bank interest  
 Grants In -Aid  
 Membership Fees  
 Donation  
 Miscellaneous Income

	<u>2,29,54,003.19</u>	<u>5,24,57,392.24</u>	<u>7,54,11,395.43</u>
	2,45,126.00	1,22,810.00	3,67,936.00
	2,26,29,176.19	4,97,07,421.09	7,23,36,597.28
	-	12,210.00	12,210.00
	-	4,56,000.00	4,56,000.00
	-	1,41,250.00	1,41,250.00
	<u>2,28,74,302.19</u>	<u>5,04,39,691.09</u>	<u>7,33,13,993.28</u>
	-	1,72,560.00	1,72,560.00
	-	2,34,840.00	2,34,840.00
	-	3,93,000.00	3,93,000.00
	-	2,80,870.00	2,80,870.00
	-	1,63,250.00	1,63,250.00
	-	2,50,380.00	2,50,380.00
	79,701.00	5,22,801.15	6,02,502.15
	<u>79,701.00</u>	<u>20,17,701.15</u>	<u>20,97,402.15</u>
	<u>2,29,54,003.19</u>	<u>5,24,57,392.24</u>	<u>7,54,11,395.43</u>

**Income Generation Programme**

Tailoring  
 Handicrafts  
 Food Processing & Bakery Unit  
 Soft Toys  
 Incense Stick Products  
 Income From Nursery  
 Excess of Expenditure over Income

For & on behalf of  
 PATNAIK & Co  
 Chartered Accountants  
 FRN No-110028E  
 Haraprasad Mohanty (FCA)  
 Partner  
 M.No-057893  
 Bhubaneswar, 20th July 2019



For & on behalf of  
 WOSCA

*Dharitri Rout*  
 Dharitri Rout  
 Secretary

**Secretary**  
**Women's Organisation for**  
**Socio-Cultural Awareness (WOSCA)**  
 IGR Regd. No. 21816/250, 2003-04  
 Mandua, Keonjhar, Orissa


**WOMEN'S ORGANISATION FOR SOCIO-CULTURAL AWARENESS (WOSCA)**

IGR REG NO. - 21816/250, 2003-04  
REG. NO. KJR-2308-316, 1993-94  
MANDUA, KEONJHAR-758014, ORISSA

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT AS ON 31.03.2019  
FOR THE YEAR ENDED ON 31ST MARCH 2019**

PARTICULARS	AMOUNT (Rs.)		AMOUNT (Rs.)
	FC	GEN	Cons
<b>RECEIPTS</b>			
<b>Opening Balance</b>			
Cash in Hand	10,922.00	34,455.00	45,377.00
Cash at Bank	46,41,318.22	40,93,621.83	87,34,940.05
Bank interest	2,49,279.00	1,22,810.00	3,72,089.00
Grants In -Aid	2,11,68,462.00	5,32,73,253.50	7,44,41,715.50
Membership Fees		12,210.00	12,210.00
Donation		4,56,000.00	4,56,000.00
Fixed deposits		10,38,395.77	10,38,395.77
Temporary Loan		23,96,426.45	23,96,426.45
Miscellaneous Income		1,41,250.00	1,41,250.00
Receivable Against Grant		54,50,108.50	54,50,108.50
	<b>2,60,69,981.22</b>	<b>6,70,18,531.05</b>	<b>9,30,88,512.27</b>
<b>Income Generation Programme</b>			
Tailoring	-	1,72,560.00	1,72,560.00
Handicrafts	-	2,34,840.00	2,34,840.00
Food Processing & Bakery Unit	-	3,93,000.00	3,93,000.00
Soft Toys	-	2,80,870.00	2,80,870.00
Incense Stick Products	-	1,63,250.00	1,63,250.00
Income From Nursery	-	2,50,380.00	2,50,380.00
		<b>14,94,900.00</b>	<b>14,94,900.00</b>
<b>TOTAL</b>	<b>2,60,69,981.22</b>	<b>6,85,13,431.05</b>	<b>9,45,83,412.27</b>
<b>PAYMENTS</b>			
<b>F.C Project work</b>			
WOSCA-Science Lab Project (SYMANTEC PVT LTD)	36,85,492.58		36,85,492.58
WOSCA-Science Lab Project (AMDOCS)	6,22,468.82		6,22,468.82
WOSCA-Plan Project	1,62,55,524.90		1,62,55,524.90
THP EWR-PROJECT	10,74,157.85		10,74,157.85
Microsoft Tracking Project	419.52		419.52
WOSCA-OXFAM-Building Access to IFR & CFR	13,33,390.70		13,33,390.70
	<b>2,29,71,454.37</b>		<b>2,29,71,454.37</b>
<b>Project Expenses</b>			
DMF WADI Project		55,52,998.00	55,52,998.00
Biju Yuva Vahini (BYV)		1,44,37,395.00	1,44,37,395.00
PVTG WADI, Banspal		70,54,740.00	70,54,740.00
THP-VAW Campaign		1,23,370.00	1,23,370.00
OTELP Plus Project		12,52,450.00	12,52,450.00
NRHM-Maa Gruha Project, Harichandanpur		11,26,508.00	11,26,508.00
NRHM-Maa Gruha Project, Revnapalaspal		20,14,352.00	20,14,352.00
Multi-Lingual Education (MLE) Project		14,69,652.60	14,69,652.60
Inter Personal Communication (IPC) Ph-III		2,19,020.00	2,19,020.00
Child Line Project, Anandpur		6,34,495.75	6,34,495.75
Child Line Project, Banspal		8,84,262.65	8,84,262.65
NABARD-MPCL POPI		1,00,000.00	1,00,000.00
Social Audit		66,600.00	66,600.00
FIAT-WOSCA_Science Lab Project		1,15,708.00	1,15,708.00
Roche-WOSCA-Science Lab Project		24,79,039.90	24,79,039.90
L & T-WOSCA-Science Lab Project		29,77,714.00	29,77,714.00
Inter Personal Communication (IPC)-Naqada-Ph-III		8,45,408.65	8,45,408.65
Inter Personal Communication (IPC)-Naqada-Ph-II		1,22,270.00	1,22,270.00
WOSCA-JDA Gonasika-OPELIP Project		49,16,274.94	49,16,274.94
Fiserve-WOSCA-Science Lab Project		13,96,000.00	13,96,000.00
Usha Ramakrishna-WOSCA Science Lab Project		13,19,309.90	13,19,309.90
IHHL Programme		5,57,200.00	5,57,200.00
FADP-WADI Development Project		11,69,722.00	11,69,722.00
Infrastructure Climate Resilient Growth (ICRG) Project		13,99,227.70	13,99,227.70
ITDP WADI Project, Banspal		59,10,211.00	59,10,211.00
		<b>5,81,43,930.09</b>	<b>5,81,43,930.09</b>



  
**Secretary**  
**Women's Organisation for**  
**Socio-Cultural Awareness (WOSCA)**  
**IGR Regd. No. 21816/250, 2003-04**  
**Mandua, Keonjhar, Orissa**



**General Administrative Expenses**

Staff Salary			
Professional Tax	40,000.00		40,000.00
Printing & Stationary	10,650.00		10,650.00
Website Development	3,500.00		3,500.00
Insurance cost	5,645.00		5,645.00
EB/GB Meeting Exp	35,295.00		35,295.00
Staff EPF	12,590.00		12,590.00
Blood Donation Camp	8,02,629.00		8,02,629.00
Staff LIC	6,200.00		6,200.00
Repair & Maintenance	53,208.00		53,208.00
Office Rent	87,290.00		87,290.00
Interest On Vehicle Loan	67,500.00		67,500.00
Electricity Exp	18,744.00		18,744.00
Project Exp	16,545.00		16,545.00
Advertisement Exp	5,295.00		5,295.00
Membership fees	10,000.00		10,000.00
Bank Charges	1,500.00		1,500.00
Audit Fees	37,649.63		37,649.63
	25,000.00		25,000.00
	<b>12,39,240.63</b>		<b>12,39,240.63</b>

**Income Generation Programme**

Tailoring	-		
Handicrafts	-	1,20,650.00	1,20,650.00
Food Processing & Bakery Unit	-	1,64,940.00	1,64,940.00
Soft Toys	-	2,63,430.00	2,63,430.00
Incense Stick Products	-	1,89,020.00	1,89,020.00
Nursery raising	-	1,15,800.00	1,15,800.00
	-	1,67,800.00	1,67,800.00
		<b>10,21,640.00</b>	<b>10,21,640.00</b>

**Investment**

Fixed Deposit against Bank Guarantee

27,13,600.00

27,13,600.00

**Purchase of Fixed Assets**

Furniture &amp; Fixture

17,890.00

17,890.00

**Closing Balance**

Cash in Hand

10,477.00

15,604.00

26,081.00

Cash at Bank

30,88,049.85

80,75,126.33

1,11,63,176.18

**30,98,526.85****80,90,730.33****1,11,89,257.18****2,60,69,981.22****6,85,13,431.05****9,45,83,412.27**

For & on behalf of  
PATNAIK & Co  
Chartered Accountants  
FRN No-310028E

Haraprasad Mohanty (FCA)  
Partner  
M.No-057893  
Bhubaneswar, 20th July 2019



For & on behalf of  
WOSCA

Dharitri Rout  
Secretary

**Secretary**  
**Women's Organisation for**  
**Socio-Cultural Awareness (WOSCA)**  
**IGR Regd. No. 21818/250, 2003-04**  
**Mandira Kanihar, Orissa**

**WOMEN'S ORGANISATION FOR SOCIO-CULTURAL AWARENESS (WOSCA)**  
**IGR REG NO. - 21816/250, 2003-04**  
**REG. NO. KJR-2308-316, 1993-94**  
**MANDUA, KEONJHAR-758014, ORISSA**

**DEPRECIATION SCHEDULE OF ASSETS OF 2018-19**

SL.NO	Name of Assets	O/Balance on 01.04.2018			Addition			Total (in Rs.)			%	Dep			Net Value on 31.03.2019			
		Fc	Gen	Total	Fc	Gen	Total	Fc	Gen	Total		Fc	Gen	Total	Fc	Gen	Total	
1	Land		133000.00	133000.00														
2	Building W/P		295288.00	295288.00														
3	Furniture & Fixture	536435	147199.00	683634	19,500.00	17890	37390	555935	165089	721024	5	14764.00	0	14764.00	0	133000	133000	
4	Office Equipment		7795.15	7795.15							10	54619	0	16509.00	0	280524	280524	
5	Computer & Associates	167653	79999.85	247652.85	1,17,261.00	0	117261	284914	79999.85	364913.85	40	135770	0	1169.00	0	148580	649896	
6	Library Books		700.00	700												6626.15	6626.15	
7	Bicycle		40240	40240												47999.85	197143.85	
8	Phone & Stand		102365	102365												595	595	
9	Vehicle		219600	219600												225	34429	
10	Generator(Hounda)		121271	121271												87010	124893	
11	Air condition		37965	37965												18191	302365	
12	Camera		54050	54050												103080	103080	
13	Electric equipment		42933	42933												12295	69670	
14	Arms Guard		3445	3445												0	69670	
15	Borewell		21518	21518												54082	97656	
16	Xerox Machine		39918	39918												58763	202859	
17	Utensil		2909	2909												2928	2928	
18	Darl		1103	1103												18290	18290	
19	TV & DVD Instalation		27157	27157												33930	33930	
20	Marruti Ertiga (Vehicle)		888367	888367												938	2473	
<b>TOTAL</b>		<b>1329969.00</b>	<b>2145052.00</b>	<b>3475021.00</b>	<b>215761.00</b>	<b>17890.00</b>	<b>233651.00</b>	<b>1545730.00</b>	<b>2162942.00</b>	<b>3708672.00</b>	<b>270.00</b>	<b>295462.00</b>	<b>286709.00</b>	<b>581735.00</b>	<b>1250268.00</b>	<b>1876233.00</b>	<b>3126501.00</b>	



*(Signature)*  
**Secretary**  
**Women's Organisation for**  
**Socio-Cultural Awareness (WOSCA)**  
**IGR Regd. No. 21816/250, 2003-04**  
**Mandua, Keonjhar, Orissa**



# WOMEN'S ORGANIZATION FOR SOCIO-CULTURAL AWARENESS (WOSCA)

Mandua, Keonjhar, Odisha-758014

ORISSA, INDIA.

NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF THE  
BALANCE SHEET FOR THE YEAR ENDED ON 31.03.2019

## A. STATUS AND NATURE OF THE ORGANISATION

Women's Organisation of Socio-Cultural Awareness (WOSCA) is registered under the Society Registration Act 1860 and Foreign Contribution Regulation Act (FCRA). The Organisation has also been granted 12AA & 80G of the Income Tax Act. The registered office of the Organisation is situated at Mandua, Keonjhar, Odisha-758014, ODISHA, INDIA.

The principal activities of the Organisation are the promotion and well-being of the society, Community welfare or development, augmentation of livelihood, strengthening of local governance system, promotion and advancement of child rights, provision of maternal, newborn and child health care and medical facilities which encompass establishing, maintaining, running, operating, managing, administering and supporting of CBOs/CSOs/village institutions for the benefit of the community at a large.

## B. BASIS OF PREPARATION

### B.1. Statement of compliance

These financial statements are prepared in accordance with approved accounting standards as applicable in India.

### B.2. Basis of measurement

These financial statements have been prepared under the historical cost convention.


### B.3. Functional and presentation currency

These financial statements are presented in INR which is the functional and presentation currency. All financial information presented in India has been rounded off to the nearest Rupee unless stated otherwise.

### B.4. Use of estimates and judgements

The preparation of financial statements in conformity with approved accounting standards, as applicable in India, requires management to make judgements, estimates and assumption.



  
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## C. SIGNICANT ACCOUNTING POLICIES:

### I. ACCOUNTING CONCENTS:

The Organization Generally follows mercantile system of Accounting.

#### Fixed Assets:

Fixed Assets are stated at cost less depreciation.

#### Depreciation:

Depreciation on fixed assets has been provided on W.D.V method at the prescribed as per the Income Tax Act, 1961

### D. NOTES ON ACCOUNTS:

1. The Organization is putting all its efforts to maintain, update & consolidate a transparent training, workshop, meeting, seminar, Income Generating & Fixed assets register.
2. The Organization has received balance confirmation certificate from bank & Expenses payable.
3. The supporting to the program expenses incurred in the rural areas is obviously hand written.
4. There are employee benefits & their limit.
5. Board members salary Rs.5,16,650/-
6. Firm Register Number in the General, FCRA & Consolidated Audited report is mentioned.

### E. NOTES ON BALANCE SHEET

1. Opening Balance: The brought forward foreign contribution at the beginning of the financial year was Rs 46,52,240.22 and general contribution was Rs 41,28,076.83 which comprises of the Opening balance;
2. Closing Balance: There is a closing balance of Rs 1,11,89,257.18 out of which Rs 30,98,526.85-from the FC Projects and Rs 80,90,730.33 from Non-FC Projects.
3. Foreign contribution of worth Rs 2,11,68,462/- and General contribution of worth Rs 5,32,73253.50 was received by the Association during the financial year 2018-19;
4. During this financial year the institution has accumulated an amount of Rs 3,72,089/- as Bank interest from its designated banks.
5. The Institution has invested an amount of Rs 38,395.77- as Fixed Deposit for one year from its General fund.




  
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6. The institution has invested an amount of Rs.27,13,600/- as Bank Guarantee for WADI and NRC and BYV Programme.
7. During this year, the institution has an unutilised fund of Rs 1,41,66,403.75 out of which there is an amount of Rs 1,10,62,877.04 from FCRA Projects and Rs 31,03,526.71 from General Projects which will be utilised in the coming year.
8. Up to the previous year, i.e., the institution had a figure of Rs 52,95,833.37 as interest free temporary loan for implementation of various Government supported Projects namely, Jute Floor Furnishing Craft (O/o Development Commissioner (Handicrafts) under Ministry of Textiles, Govt. of India), CHILDLINE Project (Ministry of Women & Child Development, Govt. of India), WADI Development Project (ITDA, Keonjhar) and NABARD supported Project namely, TDF-WADI and PVTG-WADI, CHILDLINE Project, Maa Gruha Project. For this, the institution has gone for interest free loan from its board members and from the general fund of the institution in the previous years.
9. The institution has received an amount of Rs 54,50,108.50 against the Grant-in-Aid receivable up to the previous years
10. The receivable grant for this year shows an amount of Rs 44,34,157.04 which is yet to be received from the concerned donors (Government and Funding agencies) in the subsequent year as most of the projects are government supported projects as well as continued projects.
11. Though the interest free loan amount is a high risk factor for the institution but most of its projects are ongoing projects and the Grant-in-Aid is received on reimbursement basis.
12. Provident fund: The Institution makes provident fund contributions which are defined contribution plans for qualifying employees. Under the scheme, the Institution is required to contribute a specified percentage of the payroll costs to fund the benefits. The Institution's monthly contributions are charged to the Statement of Profit and Loss in the period they are incurred. Total expense recognised during the year aggregated Rs 7,95,429/-

**For PATTNAIK & CO**  
CHARTTERED ACCOUNTANT  
FRN No.: 310028E

  
**H. P. MOHANTY**  
(PARTNER)  
Membership No.: 057893



Date: 20.07.2019  
Place: Bhubaneswar

**Secretary** 

**Women's Organisation for  
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Mandua, Keonjhar, Orissa

SCHEDULE-1

Closing Balance of Cash & Bank

	Cash book balance 31.03.2018	Bank Balance 31.03.2018	Cash book balan 31.03.2019	Bank Balance 31.03.2019	rec
Cash In Hand	34,455.00		15,604.00		
Axis Bank A/c No-700010100011273	2,52,180.78	2,52,180.78	1,45,709.75	8,28,859.75	6,83,150.00
Central Bank of India -2086739344	2,37,337.67	11,38,770.67	3,04,610.59	16,714.59	(2,87,896.00)
Central Bank of India -2086739571	15,25,490.32	15,25,490.32	60,37,326.12	73,51,176.12	13,13,850.00
Central Bank of India -3468571539	2,32,098.50	5,77,098.60	19,520.35	1,34,337.70	1,14,817.35
Central Bank of India -3719058670			1,78,599.75	2,64,533.75	85,934.00
HDFC Bank A/c No-1819145000013	36,448.84	36,448.84	44,133.84	44,133.84	-
ICICI Bank A/c No-046901000309	4,137.00	4,137.00	4,285.00	4,285.00	-
State Bank of India A/c-no-3042735213	1,33,810.00	1,33,810.00	48,884.00	48,884.00	-
State Bank of India(BBSR) A/c-no-1687	1,492.00	1,492.00	1,492.00	1,492.00	-
Bank of Barod A/c-no-2073020000059	1,867.00	1,867.00	1,867.00	1,867.00	-
Baitarani Gram Bank A/c-200710210000073	0.72	0.72			-
Axis Bank A/c No-700010100015020	35,423.92	35,423.92	35,423.92	35,423.92	-
Indian Bank-6267404111	2,721.66	99,257.66	7,193.66	2,22,803.66	2,15,610.00
India Bank-6092501608	16,102.00	1,60,013.00	9,235.00	97,616.00	88,381.00
BOI-A/c-541310110011642	11,19,895.10	31,62,628.10	5,60,440.16	31,62,628.10	26,02,187.94
Indian Bank A/c-6149961100		3,943.00	92,066.00	10,92,066.00	10,00,000.00
Indian Bank A/c-6147134014	854.00	8,854.00	1,75,840.00	11,28,271.00	9,52,431.00
Indian Bank A/c-6146240160	7,394.00	2,42,016.00	1,929.00	6,54,957.00	6,53,028.00
Indian Bank A/c-6514329982	1,722.00	1,722.00	2,09,849.00	18,42,457.00	16,32,608.00
Indian Bank A/c-6514328694	1,43,938.00	1,48,938.00	61,781.00	1,33,207.00	71,426.00
Indian Bank A/c-6537836394			21,228.00	25,60,100.00	25,38,872.00
PNB-6760000100014498	2,091.89	11,091.89	2,091.89	11,091.89	9,000.00
IDBI Bank A/c no	2,35,062.30	3,29,562.30	1,07,553.30	4,31,553.30	3,24,000.00
Axis Bank A/c-913010053734949					
Wosca Gratuity A/c-6114119108	3,906.00	3,906.00	4,067.00	4,067.00	
Indian Bank A/c -6301880365					
	39,93,973.70	78,78,651.80	80,75,126.33	2,00,72,525.62	1,19,97,399.29



*[Signature]*  
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 Mandala, Bargarh, Orissa



## SCHEDULE-2

## Unutilised Grants -in-Aid

WOSCA IWMP-XV, ANANDPUR	2,091.89
CLP	1,56,000.00
BYV	4,68,599.00
PVTG Wadi, Banspal	6,94,983.00
OTELP PLUS PROJECT	7,193.66
NRHM MAA GRUHA PROJECT	9,235.00
WADI 735 & WADI	15,920.56
UBS Business Solution Life Lab	10,00,000.00
MLE Project	55,347.40
Nabard MPCL POPI	10,000.00
Fiat Life Lab	4,12,292.00
Give india Foundation Life Lab	2,60,350.00
Odessa Solution Life Lab	3,24,500.00
Roche Lifelab	16,45,349.10
Semikron Lifelab	5,32,000.00
IPC NAGARD Phase-3	52,207.35
IPC NAGARD	3,187.00
WOSCA-JDA Gonasika-OPELIP	5,55,243.16
Big Tree Entertainment Life lab Project	15,15,939.82
Fiserve	4,72,588.00
Usha Ramakrishna Lifelab	35,401.10
Harbinger Grab Life Lab Project	70,000.00
IHHL	24,12,800.00
FADP, Wadi	79,329.00
ITDP WADI Project, Banspal	2,72,320.00
Total	1,10,62,877.04

## SCHEDULE-3

## Sundry Payble

WADI 735 & WADI	27,66,410.00
DMF WADI	3,86,905.00
PVTG Wadi, Banspal	85,197.00
NRHM MAA GRUHA PROJECT(Rebana Banspal)	4,41,841.00
Child Line Poject, Anandpur	5,05,709.00
Child Line Poject, Banspala	3,43,709.00
WOSCA-JDA Gonasika-OPELIP	5,197.00
ICRG	5,16,771.00
ITDP WADI Project, Banspal	48.00
Total	50,51,787.00

## SCHEDULE-4

## Grants-in Aid Receivable


WADI 735 & WADI	27,50,489.44
DMF WADI	3,86,905.00
NRHM MAA GRUHA PROJECT(Rebana Banspal)	4,20,613.00
Child Line Project, Anandpur	326245.25
Child Line Project, Banspala	322814.65
ICRG	227089.7
Total	44,34,157.04

## SCHEDULE-5

## Advance against Programe

PVTG Wadi, Banspal	6,00,000.00
	6,00,000.00



  
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